

COMPREHENSIVE LIST OF SMALL COMMUNITY LIEN ITEMS

Community	Community Entity	Type of Lien	Amount	Period	Date Filed
Akiak	City of Akiak	Alaska Employment Security Tax	\$10,476	9/30/2014	2/26/2015
Akiak	City of Akiak	Total	\$10,476		
Alakanuk	City of Alakanuk	CIVP	\$34,158	12/31/2009	5/9/2013
Alakanuk	City of Alakanuk	IRS 941	\$1,437	3/31/2012	5/9/2013
Alakanuk	City of Alakanuk	IRS 941	\$24,275	9/30/2012	5/9/2013
Alakanuk	City of Alakanuk	IRS 941	\$18,059	12/31/2012	5/9/2013
Alakanuk	City of Alakanuk	Total	\$77,928		
Alatna	Alatna Village (filed as: Alatna Village Council)	Alaska Employment Security Tax	\$466	12/31/2008	2/8/2010
Alatna	Alatna Village (filed as: Alatna Village Council)	Total	\$466		
Allakaket	Allakaket Village (filed as: Allakaket Village Council)	Alaska Employment Security Tax	\$1,995	6/30/2005	10/17/2006
Allakaket	Allakaket Village (filed as: Allakaket Village Council)	Alaska Employment Security Tax	\$2,158	9/30/2005	10/17/2006
Allakaket	Allakaket Village (filed as: Allakaket Village Council)	Alaska Employment Security Tax	\$207	12/31/2005	10/17/2006
Allakaket	Allakaket Village (filed as: Allakaket Village Council)	Alaska Employment Security Tax	\$412	3/31/2006	10/17/2006
Allakaket	Allakaket Village (filed as: Allakaket Village Council)	Alaska Employment Security Tax	\$292	6/30/2006	10/17/2006
Allakaket	Allakaket Village (filed as: Allakaket Village Council)	Alaska Employment Security Tax	\$40	3/30/2013	12/6/2013
Allakaket	Allakaket Village (filed as: Allakaket Village Council)	Total	\$5,103		
Ambler	Native Village of Ambler (filed as: Ambler Traditional Council)	Default Judgment	\$70,243	6/10/2005	6/21/2005
Ambler	Native Village of Ambler (filed as: Ambler Traditional Council)	Total	\$70,243		
Anaktuvuk Pass	Village of Anaktuvuk Pass (filed as: Naqragmiut Tribal Council)	Alaska Employment Security Tax	\$1,562	3/30/2013	4/7/2014
Anaktuvuk Pass	Village of Anaktuvuk Pass (filed as: Naqragmiut Tribal Council)	Alaska Employment Security Tax	\$1,676	6/30/2013	4/7/2014
Anaktuvuk Pass	Village of Anaktuvuk Pass (filed as: Naqragmiut Tribal Council)	Alaska Employment Security Tax	\$1,796	9/30/2013	4/7/2014
Anaktuvuk Pass	Village of Anaktuvuk Pass (filed as: Naqragmiut Tribal Council)	Alaska Employment Security Tax	\$1,957	12/31/2013	6/5/2014
Anaktuvuk Pass	Village of Anaktuvuk Pass (filed as: Naqragmiut Tribal Council)	Alaska Employment Security Tax	\$2,104	1/31/2014	7/21/2014
Anaktuvuk Pass	Village of Anaktuvuk Pass (filed as: Naqragmiut Tribal Council)	Alaska Employment Security Tax	\$2,312	6/30/2014	10/16/2014
Anaktuvuk Pass	Village Of Anaktuvuk Pass (Filed As: Naqragmiut Tribal Council)	Alaska Employment Security Tax	\$2,538	9/30/2014	1/9/2015
Anaktuvuk Pass	Village of Anaktuvuk Pass (filed as: Naqragmiut Tribal Council)	Alaska Employment Security Tax	\$2,667	12/31/2014	4/6/2015
Anaktuvuk Pass	Village of Anaktuvuk Pass (filed as: Naqragmiut Tribal Council)	Total	\$16,612		
Brevig Mission	City of Brevig Mission	Alaska Employment Security Tax	\$2,718	2/27/2013	3/1/2013
Brevig Mission	City of Brevig Mission	IRS 941	\$11,382	3/31/2014	7/29/2014

Community	Community Entity	Type of Lien	Amount	Period	Date Filed
Brevig Mission	City of Brevig Mission	Total	\$14,100		
Chefornak	Village of Chefornak (filed as: Chefornak Traditional Council)	Alaska Employment Security Tax	\$1,047	6/30/2001	11/23/2001
Chefornak	Village of Chefornak (filed as: Chefornak Traditional Council)	Alaska Employment Security Tax	\$4,786	9/30/2002	2/15/2003
Chefornak	Village of Chefornak (filed as: Chefornak Traditional Council)	IRS 6721	\$575	12/31/2002	3/9/2006
Chefornak	Village of Chefornak (filed as: Chefornak Traditional Council)	IRS 941	\$23,931	12/31/2003	3/9/2006
Chefornak	Village of Chefornak (filed as: Chefornak Traditional Council)	IRS 941	\$14,381	3/31/2004	3/9/2006
Chefornak	Village of Chefornak (filed as: Chefornak Traditional Council)	IRS 941	\$12,581	6/30/2004	3/9/2006
Chefornak	Village of Chefornak (filed as: Chefornak Traditional Council)	IRS 941	\$11,397	9/30/2004	3/9/2006
Chefornak	Village of Chefornak (filed as: Chefornak Traditional Council)	IRS 941	\$10,788	12/31/2004	3/9/2006
Chefornak	Village of Chefornak (filed as: Chefornak Traditional Council)	IRS 941	\$920	6/30/2005	3/9/2006
Chefornak	Village of Chefornak (filed as: Chefornak Traditional Council)	IRS 941	\$730	9/30/2005	3/9/2006
Chefornak	Village of Chefornak (filed as: Chefornak Traditional Council)	Total	\$81,136		
Chevak	City of Chevak (filed as: City Council Chevak)	Alaska Employment Security Tax	\$11,020	6/30/2007	10/10/2007
Chevak	City of Chevak (filed as: City Council Chevak)	Final Judgment	\$1,029,479	9/26/2008	11/25/2008
Chevak	City of Chevak (filed as: City Council Chevak)	Total	\$1,040,499		
Chignik Lake	Chignik Lake Village	IRS 941	\$13,915	3/31/2005	2/6/2006
Chignik Lake	Chignik Lake Village	Alaska Employment Security Tax	\$2,300	3/31/2005	6/29/2006
Chignik Lake	Chignik Lake Village	IRS 941	\$7,495	6/30/2005	2/6/2006
Chignik Lake	Chignik Lake Village	Alaska Employment Security Tax	\$826	6/30/2005	6/29/2006
Chignik Lake	Chignik Lake Village	Final Judgment	\$108,374	3/29/2007	5/29/2007
Chignik Lake	Chignik Lake Village	Total	\$132,910		
Dillingham	City of Dillingham	Final Judgment	\$70,000	10/27/2009	11/3/2009
Dillingham	City of Dillingham	Total	\$70,000		
Dot Lake Village	Village of Dot Lake	Alaska Employment Security Tax	\$3,946	9/30/2013	2/6/2014
Dot Lake Village	Village of Dot Lake	Alaska Employment Security Tax	\$2,553	12/31/2013	6/4/2014
Dot Lake Village	Village of Dot Lake	Alaska Employment Security Tax	\$5,514	1/31/2014	7/11/2014
Dot Lake Village	Village of Dot Lake	Alaska Employment Security Tax	\$6,061	6/30/2014	10/8/2014
Dot Lake Village	Village of Dot Lake	Alaska Employment Security Tax	\$6,671	9/30/2014	1/9/2015
Dot Lake Village	Village of Dot Lake	Alaska Employment Security Tax	\$7,009	12/31/2014	4/9/2015
Dot Lake Village	Village of Dot Lake	Total	\$31,754		

Community	Community Entity	Type of Lien	Amount	Period	Date Filed
Emmonak	Emmonak Expense Committee	Alaska Employment Security Tax	\$353	12/31/2004	2/28/2006
Emmonak	Emmonak Expense Committee	IRS 941	\$7,221	12/31/2004	7/17/2007
Emmonak	Emmonak Expense Committee	Alaska Employment Security Tax	\$885	3/31/2005	2/28/2006
Emmonak	Emmonak Expense Committee	IRS 941	\$9,632	3/31/2005	7/17/2007
Emmonak	Emmonak Expense Committee	Alaska Employment Security Tax	\$949	6/30/2005	2/28/2006
Emmonak	Emmonak Expense Committee	IRS 941	\$10,457	6/30/2005	7/17/2007
Emmonak	Emmonak Expense Committee	Alaska Employment Security Tax	\$1,017	9/30/2005	2/28/2006
Emmonak	Emmonak Expense Committee	IRS 941	\$9,676	9/30/2005	7/17/2007
Emmonak	Emmonak Expense Committee	Alaska Employment Security Tax	\$1,172	12/31/2005	2/28/2006
Emmonak	Emmonak Expense Committee	IRS 941	\$9,677	12/31/2005	7/17/2007
Emmonak	Emmonak Expense Committee	IRS 941	\$8,057	9/30/2006	7/17/2007
Emmonak	Emmonak Expense Committee	Total	\$59,097		
Hoonah	Hoonah Indian Association	IRS 941	\$4,454	3/31/2006	4/5/2010
Hoonah	Hoonah Indian Association	IRS 941	\$29,469	6/30/2006	4/5/2010
Hoonah	Hoonah Indian Association	IRS 941	\$104,062	9/30/2006	4/5/2010
Hoonah	Hoonah Indian Association	IRS 941	\$91,632	12/31/2006	4/5/2010
Hoonah	Hoonah Indian Association	IRS 941	\$106,536	3/31/2007	4/5/2010
Hoonah	Hoonah Indian Association	IRS 941	\$103,842	6/30/2007	4/5/2010
Hoonah	Hoonah Indian Association	IRS 941	\$101,183	9/30/2007	4/5/2010
Hoonah	Hoonah Indian Association	IRS 941	\$98,630	12/31/2007	4/5/2010
Hoonah	Hoonah Indian Association	IRS 941	\$81,411	3/31/2008	4/5/2010
Hoonah	Hoonah Indian Association	IRS 941	\$81,926	6/30/2008	4/5/2010
Hoonah	Hoonah Indian Association	IRS 941	\$75,079	9/30/2008	4/5/2010
Hoonah	Hoonah Indian Association	IRS 941	\$84,643	12/31/2008	4/5/2010
Hoonah	Hoonah Indian Association	IRS 941	\$71,217	3/31/2009	4/5/2010
Hoonah	Hoonah Indian Association	IRS 941	\$57,042	6/30/2009	4/5/2010
Hoonah	Hoonah Indian Association	Total	\$1,091,127		
Hooper Bay	Native Village of Hooper Bay (filed as: Hooper Bay Traditional Council)	IRS 730	\$46	1/31/2001	12/4/2007
Hooper Bay	Native Village of Hooper Bay (filed as: Hooper Bay Traditional Council)	IRS 6721	\$8,242	12/31/2002	3/9/2006
Hooper Bay	Native Village of Hooper Bay (filed as: Hooper Bay Traditional Council)	IRS 730	\$41	6/30/2004	3/18/2008
Hooper Bay	Native Village of Hooper Bay (filed as: Hooper Bay Traditional Council)	IRS 730	\$43	7/31/2004	12/4/2007
Hooper Bay	Native Village of Hooper Bay (filed as: Hooper Bay Traditional Council)	IRS 941	\$15,981	12/31/2004	3/9/2006
Hooper Bay	Native Village of Hooper Bay (filed as: Hooper Bay Traditional Council)	IRS 941	\$657	3/31/2005	7/17/2007
Hooper Bay	Native Village of Hooper Bay (filed as: Hooper Bay Traditional Council)	IRS 941	\$10,022	6/30/2005	12/4/2007
Hooper Bay	Native Village of Hooper Bay (filed as: Hooper Bay Traditional Council)	IRS 941	\$13,679	9/30/2005	12/4/2007
Hooper Bay	Native Village of Hooper Bay (filed as: Hooper Bay Traditional Council)	IRS 941	\$14,893	6/30/2006	12/4/2007

Community	Community Entity	Type of Lien	Amount	Period	Date Filed
Hooper Bay	Native Village of Hooper Bay (filed as: Hooper Bay Traditional Council)	IRS 941	\$11,978	9/30/2006	12/4/2007
Hooper Bay	Native Village of Hooper Bay (filed as: Hooper Bay Traditional Council)	IRS 941	\$7,044	12/31/2006	12/4/2007
Hooper Bay	Native Village of Hooper Bay (filed as: Hooper Bay Traditional Council)	IRS 941	\$5,146	3/31/2007	12/4/2007
Hooper Bay	Native Village of Hooper Bay (filed as: Hooper Bay Traditional Council)	IRS 941	\$3,831	6/30/2007	12/4/2007
Hooper Bay	Native Village of Hooper Bay (filed as: Hooper Bay Traditional Council)	IRS 941	\$488	9/30/2007	3/18/2008
Hooper Bay	Native Village of Hooper Bay (filed as: Hooper Bay Traditional Council)	IRS 941	\$1,288	12/31/2007	7/1/2008
Hooper Bay	Native Village of Hooper Bay (filed as: Hooper Bay Traditional Council)	Total	\$93,378		
Kivalina	City of Kivalina	IRS 941	\$12,285	12/31/2004	7/8/2005
Kivalina	City of Kivalina	IRS 941	\$907	3/31/2005	7/8/2005
Kivalina	City of Kivalina	IRS 941	\$6,464	6/30/2005	9/5/2005
Kivalina	City of Kivalina	IRS 941	\$18,009	12/31/2005	3/6/2006
Kivalina	City of Kivalina	Total	\$37,665		
Kotlik	City of Kotlik	IRS 730	\$137	3/31/2007	11/3/2009
Kotlik	City of Kotlik	IRS 730	\$67	4/30/2007	11/3/2009
Kotlik	City of Kotlik	IRS 730	\$92	5/31/2007	11/3/2009
Kotlik	City of Kotlik	IRS 11C	\$77	7/1/2007	11/3/2009
Kotlik	City of Kotlik	IRS 730	\$64	7/31/2007	11/3/2009
Kotlik	City of Kotlik	IRS 730	\$64	8/31/2007	11/3/2009
Kotlik	City of Kotlik	IRS 730	\$119	10/31/2007	11/3/2009
Kotlik	City of Kotlik	IRS 730	\$63	11/30/2007	11/3/2009
Kotlik	City of Kotlik	IRS 730	\$92	12/31/2007	11/3/2009
Kotlik	City of Kotlik	IRS 730	\$51	1/31/2008	11/3/2009
Kotlik	City of Kotlik	IRS 730	\$52	6/30/2008	11/3/2009
Kotlik	City of Kotlik	IRS 11C	\$69	7/1/2008	11/3/2009
Kotlik	City of Kotlik	IRS 730	\$68	9/30/2008	11/3/2009
Kotlik	City of Kotlik	IRS 730	\$159	10/31/2008	11/3/2009
Kotlik	City of Kotlik	IRS 941	\$1,498	6/30/2009	11/3/2009
Kotlik	City of Kotlik	Total	\$2,672		
Larsen Bay	City of Larsen Bay (Filed as: Larsen Bay City Council)	Alaska Employment Security Tax	\$125	9/30/2014	4/14/2015
Larsen Bay	City of Larsen Bay (Filed as: Larsen Bay City Council)	Total	\$125		
Levelock	Levelock Village (filed as: Levelock Village Council)	IRS 941	\$1,115	3/31/2011	1/27/2015
Levelock	Levelock Village (filed as: Levelock Village Council)	IRS 941	\$23,720	9/30/2014	1/27/2015
Levelock	Levelock Village (filed as: Levelock Village Council)	IRS 941	\$21,679	12/31/2014	4/8/2015
Levelock	Levelock Village (filed as: Levelock Village Council)	Total	\$46,514		
Napaskiak	Native Village of Napaskiak (filed as: Napaskiak Tribal Council)	IRS 941	\$5,897	3/31/2005	10/21/2005
Napaskiak	Native Village of Napaskiak (filed as: Napaskiak Tribal Council)	Total	\$5,897		

Community	Community Entity	Type of Lien	Amount	Period	Date Filed
Nenana	Nenana Native Association (filed as: Nenana Native Council)	IRS 941	\$10,568	9/30/2011	3/25/2014
Nenana	Nenana Native Association (filed as: Nenana Native Council)	IRS 941	\$32,583	9/30/2012	1/29/2014
Nenana	Nenana Native Association (filed as: Nenana Native Council)	IRS 941	\$5,823	12/31/2012	1/29/2014
Nenana	Nenana Native Association (filed as: Nenana Native Council)	IRS 941	\$19,056	6/30/2013	1/29/2014
Nenana	Nenana Native Association (filed as: Nenana Native Council)	Total	\$68,029		
Northway Village	Northway Village (filed as: Northway Village Council)	Judgment on Confession	\$26,680	6/21/2005	6/24/2005
Northway Village	Northway Village (filed as: Northway Village Council)	Total	\$26,680		
Nunapitchuk	Native Village of Nunapitchuk (filed as: Nunapitchuk IRA Council)	Alaska Employment Security Tax	\$3,640	12/31/1999	4/28/2000
Nunapitchuk	Native Village of Nunapitchuk (filed as: Nunapitchuk IRA Council)	Total	\$3,640		
Oscarville	Oscarville Traditional Village (filed as: Oscarville Tribal Council)	Alaska Employment Security Tax	\$1,140	3/31/2001	7/27/2001
Oscarville	Oscarville Traditional Village (filed as: Oscarville Tribal Council)	Alaska Employment Security Tax	\$1,254	6/30/2001	11/23/2001
Oscarville	Oscarville Traditional Village (filed as: Oscarville Tribal Council)	Total	\$2,395		
Port Heiden	City of Port Heiden	Alaska Employment Security Tax	\$86	6/30/2014	3/24/2015
Port Heiden	City of Port Heiden	Total	\$86		
Saint Paul	Saint Paul Island (filed as: Tribal Government of Saint Paul Island)	Alaska Employment Security Tax	\$8,196	9/30/2000	2/21/2001
Saint Paul	Saint Paul Island (filed as: Tribal Government of Saint Paul Island)	Total	\$8,196		
Savoonga	Native Village of Savoonga	IRS 941	\$733	12/31/2009	9/17/2012
Savoonga	Native Village of Savoonga	IRS 941	\$3,154	9/30/2010	7/29/2013
Savoonga	Native Village of Savoonga	IRS 941	\$49	9/30/2010	12/20/2010
Savoonga	Native Village of Savoonga	IRS 941	\$20,083	12/31/2010	8/20/2012
Savoonga	Native Village of Savoonga	IRS 941	\$67,468	3/31/2011	8/20/2012
Savoonga	Native Village of Savoonga	IRS 941	\$67,835	6/30/2011	8/20/2012
Savoonga	Native Village of Savoonga	IRS 941	\$164,050	9/30/2011	8/27/2013
Savoonga	Native Village of Savoonga	IRS 941	\$68,238	9/30/2011	8/20/2012
Savoonga	Native Village of Savoonga	IRS 941	\$68,727	12/31/2011	8/20/2012
Savoonga	Native Village of Savoonga	IRS 6721	\$12,252	3/31/2012	9/3/2012
Savoonga	Native Village of Savoonga	IRS 941	\$10,462	6/30/2012	8/27/2013
Savoonga	Native Village of Savoonga	IRS 941	\$49,240	9/30/2012	8/27/2013
Savoonga	Native Village of Savoonga	IRS 941	\$3,186	3/31/2013	8/27/2013
Savoonga	Native Village of Savoonga	IRS 941	\$8,904	6/30/2013	1/10/2014
Savoonga	Native Village of Savoonga	IRS 941	\$5,817	9/30/2013	1/24/2014
Savoonga	Native Village of Savoonga	Alaska Employment Security Tax	\$2,942	9/30/2014	2/19/2015
Savoonga	Native Village of Savoonga	Total	\$553,140		
Selawik	Native Village of Selawik	Judgment on Confession	\$39,280	7/5/2011	7/11/2011
Selawik	Native Village of Selawik	Total	\$39,280		

Community	Community Entity	Type of Lien	Amount	Period	Date Filed
Shaktoolik	City of Shaktoolik	Alaska Employment Security Tax	\$1,988	12/31/2005	5/27/2008
Shaktoolik	City of Shaktoolik	Total	\$1,988		
Shungnak	City of Shungnak	Alaska Employment Security Tax	\$3,287	12/31/2013	5/1/2014
Shungnak	City of Shungnak	Alaska Employment Security Tax	\$766	9/30/2014	2/19/2015
Shungnak	City of Shungnak	Total	\$4,053		
Tanacross	Native Village of Tanacross	IRS 941	\$61,066	3/31/2006	8/11/2010
Tanacross	Native Village of Tanacross	IRS 941	\$121,842	6/30/2006	8/11/2010
Tanacross	Native Village of Tanacross	IRS 941	\$70,610	3/31/2007	8/11/2010
Tanacross	Native Village of Tanacross	Total	\$253,517		
Tetlin	Native Village of Tetlin	IRS 941	\$21,014	6/30/2014	2/26/2015
Tetlin	Native Village of Tetlin	IRS 941	\$14,784	9/30/2014	2/26/2015
Tetlin	Native Village of Tetlin	Total	\$35,798		
Tuluksak	Tuluksak Native Community	Alaska Employment Security Tax	\$904	9/30/2014	3/20/2015
Tuluksak	Tuluksak Native Community	Total	\$904		
Tununak	Native Village of Tununak (filed as: Tununak Traditional Council)	IRS 941	\$56	6/30/2003	7/6/2011
Tununak	Native Village of Tununak (filed as: Tununak Traditional Council)	IRS 941	\$11,569	3/31/2004	7/6/2011
Tununak	Native Village of Tununak (filed as: Tununak Traditional Council)	IRS 941	\$11,999	6/30/2004	7/6/2011
Tununak	Native Village of Tununak (filed as: Tununak Traditional Council)	IRS 941	\$12,197	9/30/2004	7/6/2011
Tununak	Native Village of Tununak (filed as: Tununak Traditional Council)	IRS 940	\$8,386	12/31/2004	7/6/2011
Tununak	Native Village of Tununak (filed as: Tununak Traditional Council)	IRS 941	\$12,382	12/31/2004	7/6/2011
Tununak	Native Village of Tununak (filed as: Tununak Traditional Council)	IRS 941	\$12,580	3/31/2005	7/6/2011
Tununak	Native Village of Tununak (filed as: Tununak Traditional Council)	Civil Penalty	\$2,144	12/31/2005	7/6/2011
Tununak	Native Village of Tununak (filed as: Tununak Traditional Council)	Total	\$71,313		
Whale Pass	Whale Pass Community Association	Final Judgment	\$3,073	1/22/2010	2/12/2010
Whale Pass	Whale Pass Community Association	Final Judgment	\$3,161	1/22/2010	2/12/2010
Whale Pass	Whale Pass Community Association	Final Judgment	\$14,377	1/22/2010	2/12/2010
Whale Pass	Whale Pass Community Association	Total	\$20,611		

Source: Alaska Department of Natural Resources, Recorder's Office. Table displays community entities with one or more unreleased lien items between 09/01/2000 and 4/30/2015.

APPENDIX 2: LIEN DESCRIPTIONS

State Tax Liens:

- **Alaska Employment Security Tax (Alaska EST)** - Taxes collected by the State of Alaska, Department of Labor and Workforce Development to support the Unemployment Insurance Program.

Federal Tax Liens:

- **IRS 6721** - Refers to the portion of the Internal Revenue Code authorizing the IRS to penalize employers for providing false or incomplete information on an information return, such as a wage statement, filed with the IRS.
- **IRS 6723** - Refers to the portion of the Internal Revenue Code authorizing the IRS to penalize employers for failure to comply with a specified information reporting requirement within a specified time frame.
- **IRS 730** - Taxes owed to the IRS by organizations that accept wagers from others, conduct wagers on the behalf of others, or operate betting pools.
- **IRS 940** - Taxes owed to the IRS based on the federally mandated employer contributions under the Federal Unemployment Tax Act (FUTA).
- **IRS 941** - Taxes owed to the IRS based on employee withholdings relating to federal income, social security, and Medicare taxes.
- **IRS 990** - Taxes filed by nonprofit organizations and owed to the IRS based on failure to comply within a specified time frame.
- **Occupational Tax** - The occupational tax is imposed on those who receive wagers that are subject to tax. The tax applies to persons receiving taxable wagers, whether they receive compensation or are volunteers.
- **IRS 11C** - Occupational Tax and Registration Return for Wagering, to register and to pay the occupational tax **before** wagers are accepted and annually thereafter.
- **Subordination of Federal Tax Lien** - An agreement between an entity and the IRS which allows other liens to take precedence over the debt owed to the IRS.
- **CIVP (Civil Penalties)** - Fines or penalties the IRS assesses when a taxpayer fails to abide by IRS regulations.

Court-Ordered Liens:

- **Default Judgment** - Judgment entered against a party who has failed to defend against a claim that has been brought by another party.
- **Final Judgment** - Judgment which leaves nothing open to further dispute and sets at rest cause of action between parties. A judgment is considered “final” and thus appealable only if it determines the rights of the parties and disposes of all of the issues involved so that no further action will be necessary in order to determine the entire controversy.
- **Hospital's, Physician's, and Nurse's Lien** - An operator of a hospital in the state, a licensed special nurse in a hospital, or a physician who furnishes service to a person who has a traumatic injury has a lien upon any sum awarded to the injured person by judgment, settlement, or compromise.
- **Judgment on Confession** - Judgment entered where the defendant confessed action. The act of a debtor in permitting judgment to be entered against him by his creditor for a stipulated sum. In Alaska, a confession judgment can be entered before or after the commencement of action in Superior Court.